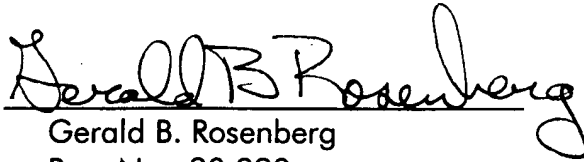


The Commissioner is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 50-0890 for any matter in connection with this response, including any fee for extension of time, which may be required.

Respectfully submitted,

Date: December 24, 2001

By:



Gerald B. Rosenberg  
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